

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA	)	Criminal No. 23 CR 50
	)	
	)	
V.	)	
	)	
TIMOUR ABRAMOV,	)	
	)	
Defendant	)	

**SENTENCING MEMORANDUM  
ON BEHALF OF DEFENDANT  
TIMOUR ABRAMOV**

We respectfully submit this memorandum on behalf of defendant Timour Abramov, who is scheduled to appear before this Court for sentencing on May 5, 2023, following his plea of guilty to Conspiracy to Commit Wire Fraud. At his allocution, he admitted that, he and two co-conspirators, Marina Yaniuk and Dzmitry Yaniuk, won bids at the Asset Recovery Unit of the Metropolitan Transportation Authority which would not otherwise be possible unless they had inside information to other bids. With great shame and remorse, he has accepted full responsibility for his wrongdoing.

In this memorandum, we do not seek to excuse Mr. Abramov's conduct. We urge the Court to recognize, however, that he is much more than the crime he

committed. As the letters of support from family members and friends attest, he is an honest, very kind, hardworking, father and friend, and a conscientious caregiver who gives generously of his time and energy, and has made an enormous difference in many people's lives. Taking into account the tremendous good Mr. Abramov has done in his lifetime, we will urge the Court to conclude that a non-custodial sentence will be "sufficient, but not greater than necessary" [18 U.S.C. § 3553(a)], to serve the ends of justice in this case.

**A. Mr. Abramov's History and Characteristics**

Born in Tobolsk, Russia on January 9, 1977, Mr. Abramov grew up in a loving household where he received great affection from both his parents. Mr. Abramov was born to the marriage of Shavad Abramov, age 75, and Irena Abramov, age 72. His parents were married for approximately 20 years. Although they are currently divorced, both parents reside in Israel.

Mr. Abramov's father unfortunately has been diagnosed with lung cancer and is undergoing chemotherapy. Mr. Abramov has a full sibling, Ruslan Abramov, age 48. Mr. Abramov's brother is employed as an IT tech who resides in Israel and maintains a close relationship with Mr. Abramov.

After graduating high school, Mr. Abramov moved to Israel in 1994 due to poor financial and living conditions because of the war between Russia and

Chechnya. While living in Israel Mr. Abramov was required to serve in the Israeli military during an active war. After his commitment to the Israeli Army was satisfied and his ultimate discharge, he achieved the rank of Sergeant.

In 1997, during his military service, Mr. Abramov met his wife Natalia Abramov nee Sememzov while taking a Hebrew class. Although they have since divorced, their union created two children, Daniel Abramov, age 19 and Michelle Abramov, age 15. Notwithstanding Mr. Abramov and his wife's divorce, they maintain a very healthy relationship. This is evidenced by Natalia's letter to the Court (Exhibit A) where she characterizes Mr. Abramov as a person who is loyal to his friends, family, and is willing to go out of his way to help someone in need. She continues to add that she "watched him grow from a respectable young man into an incredible father right before my eyes despite having no money, no support system, and no knowledge of the English language when we first came to the US".

As many of the letters submitted with this memorandum make clear, Mr. Abramov played an extraordinary role in the lives of many people and did so in a way that reveals much about his character. Denis Dvorzin (Exhibit B), for example in his letter to the Court, describes the loyalty and kindness Mr. Abramov displays. "He will never say "no" when any help is needed and is always ready to give a hand".

Another friend, Boris Cherny (Exhibit C), writes of a time when his children and Mr. Abramov's children would have Judo Club practices four-five times a week and often spend overnight together while on competitions. He recalls a specific time, "Timour is a person that you can count on to come to the rescue when you need help. When my wife was in the hospital for two weeks with ankle fracture and I had to spend a lot of time in the hospital, Timour was helping with children. He was picking them up from school and was driving them to practices. When my brother died from cancer he was next to me helping me cope with my grief. Thus, Timour is the person I count on in the difficult situations."

Dmitriy Zaltsman (Exhibit D), a friend of Mr. Abramov's for over 10 years recalls a specific instance when he was involved in a car accident three years ago at 3am and called upon Mr. Abramov. Mr. Zaltsman remembers that incident displayed Mr. Abramov's true character. He recalls "While waiting for the cops and the ambulance, I called Timour. He instantly jumped out of his bed and arrived before the cops and ambulance did. He helped me communicate with the cops and EMTs, and when it was time for me to go to the hospital, he insisted on coming with me even though he had to be at work at 8 am. At the hospital, Timour did everything he could: from communicating with the doctors to simply taking my



mind off the pain. We ended up in the hospital until 7am, from which he went straight to work”.

Julie Manikas (Exhibit E) knows Mr. Abramov for over 23 years and recalls how Timour helped her and her husband when they first arrived to the United States by helping them find their first apartment and co-signing a lease for them. She recalls how Timour would invite their family for dinners at his home almost every day to help support them. Mrs. Manikas states “[Timour] is a person with a lot of integrity and really makes a great effort to make sure that he acts correctly at all times”.

Vladimir Manikas (Exhibit F) states “Timour [is] a trustworthy person who can be relied upon when life gets difficult, and he will prove to be a valued colleague and friend to those fortunate to spend time with him”.

Michelle Abramov (Exhibit G), Timour’s daughter explains in her letter to the Court that her father’s love for her “is one in a billion”. She recalls speaking to him every day making sure she is safe. She characterizes Timour as “what a great father is”.

Daniel Abramov (Exhibit H), Timour’s son recalls his father working tirelessly to ensure they would have a good life. Daniel states in spite of all the

challenges Timour faced when immigrating to the US, “he gave me the best childhood one could ask for”.

As these letters to the Court make clear, Mr. Abramov’s family members and friends support him through this very tough time in his life and ask the Court for leniency.

**B. The Offense Conduct**

We do not dispute the description of the criminal conduct in the Presentence Investigation Report (“PSR”) at paragraphs 09 to 25 with exception to paragraph 20. Paragraph 20 holds Mr. Abramov and his co-conspirators accountable for a gain amount of \$64,500. Pursuant to the plea agreement, the defendant and the Government have agreed that the gain amount would be between a range of at least \$18,500 but not more than \$64,500. Mr. Abramov does not seek to minimize its seriousness. On the contrary, he has accepted full responsibility for his misconduct and does not suggest that it should be excused or justified.

**C. The Applicable Guidelines**

The agreement pursuant to which Mr. Abramov pleaded guilty stipulates the applicable guideline calculation with the exception to permit the defendant to argue the gain amount. The plea agreement obligates the government to recommend a two-level reduction of the offense level if the defendant continues to demonstrate

his acceptance of responsibility; it otherwise leaves the parties free to present their positions to the Court regarding the applicable guidelines.

We agree with the Probation Department's determinations that the base level for the conspiracy to commit wire fraud charged in Count 1 pursuant to USSG §2X1.1(a) is 7; We respectfully disagree with probation and argue that the gain amount is no less than \$18,500 but less than \$40,000.00, as it is almost impossible to calculate and conclude with reasonable accuracy and precision the amount of the gain, therefore an increase of 4; We would argue that the adjusted offense level should be 11.

Accordingly, we urge the Court to conclude that the total offense level for all counts, after deducting two points for acceptance of responsibility pursuant to USSG §§ 3E1.1(a) is 9. Because Mr. Abramov is in criminal history category I, *see* PSR, ¶ 39, the corresponding sentencing range under the Guidelines is 8 to 14 months.

**D. A Non-Custodial Sentence Will Be "Sufficient but Not Greater than Necessary" to Accomplish the Purposes of Section 3553(a)**

While the Sentencing Guidelines provide "the starting point and the initial benchmark" for a district court, they do not usurp the judge's "superior position to find facts and judge their import under § 3553(a)." *Gall v. United States*, 552 U.S.

38, 49 (2007). Following *United States v. Booker*, 543 U.S. 220 (2005), the Guidelines must be treated as “effectively advisory” and they “now serve as one factor among several courts must consider in determining an appropriate sentence.” *Kimbrough v. United States*, 552 U.S. 85, 90 (2007). That determination must comply with the sentencing statute’s “overarching provision instructing district courts to ‘impose a sentence sufficient, but not greater than necessary,’ to accomplish the goals of sentencing, including ‘to reflect the seriousness of the offense,’ ‘to promote respect for the law,’ ‘to provide just punishment for the offense,’ ‘to afford adequate deterrence to criminal conduct,’ and ‘to protect the public from further crimes of the defendant.’” *Id.* at 101 (quoting 18 U.S.C. § 3553(a)).

Consistent with the sentencing statute as interpreted by the Supreme Court, a judge must “consider every convicted person as an individual and every case as a unique study in the human failings that sometimes mitigate, sometimes magnify, the crime and the punishment to ensue.” *Koon v. United States*, 518 U.S. 81, 113 (1996). The sentencing protocol established in *Booker* “breathes life into the authority of district court judges to engage in individualized sentencing within reason in applying the § 3553(a) factors to the criminal defendants that come



before them.” *United States v. Jones*, 531 F.3d 163, 171, n.5 (2d Cir. 2008), quoting *United States v. Vonner*, 516 F.3d 382, 392 (6th Cir.2008) (en banc ). See also *United States v. Martin*, 520 F.3d 87, (1<sup>st</sup> Cir. 2008) (“courts of appeals must grant district courts wide latitude in making individualized sentencing determinations, thus guarding against the institutionalization of an impermissible presumption that outside-the-range sentences are unreasonable”).

While a sentence must, of course, reflect the seriousness of the offense, the Guidelines require the court to balance the “nature and circumstances of the offense” against the “history and characteristics” of the defendant. 18 U.S.C. § 3553(a)(1). As shown through the letters to the Court, Mr. Abramov has devoted himself wholeheartedly to caring for his children, family, and friends. With a genuine desire to be a good human being, respected by others, and loved by his family, the letters submitted to this Court in support of Mr. Abramov pay tribute to a man who has unstintingly given of himself over and over and, as a result, has had a profound and life-altering impact on a great many people.

For this and other reasons, the Court can be assured that a sentence of incarceration is not necessary to “protect the public from further crimes of the defendant.” § 3553(a)(2)(C). As Abramov will tell the Court directly when he appears for sentencing, the shame and stigma arising from his arrest and conviction

which has already had a profound effect on him. He has unquestionably learned his lesson and will certainly never again engage in conduct involving deceit or any other crime.

### **Conclusion**

Mr. Abramov understands that the Court's sentence must reflect the seriousness of his offense and that, because of the wrongdoing he has acknowledged, he deserves punishment. We urge the Court, in determining an appropriate sentence, to also consider his genuine remorse which has had a major toll on Mr. Abramov already. Finally, we ask the Court to consider the great amount of good he has done over the course of his lifetime. Based on all of those factors, we respectfully ask the Court to conclude that a non-custodial sentence will be sufficient to serve goals of sentencing in this case.

Respectfully submitted,

/s/  
Arthur Gershfeld  
140 Broadway, 46<sup>th</sup> floor  
New York, N.Y. 10005  
Attorney for Defendant  
Timour Abramov

### **CERTIFICATION**

I hereby certify that a copy of this motion will be delivered by electronic notification to Steven Tugander, Assistant United States Attorney, on April 16, 2023.

/s/  
Arthur Gershfeld

EXHIBIT A



Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

March 10, 2023

Dear Judge Marrero:

My name is Natalia Zazarashvili, ex-wife of Timour Abramov. I have known Timour for over 20 years and can say with confidence that I am able to provide a holistic, well-rounded review of his character.

I first met Timour when we were 20 years old when he was serving in the Israeli army, and fell in love with his confidence, determination, and selflessness. He had already immigrated to Israel as a teenager and impressed me with his gallantry. As a member of the Israeli Defense Forces (IDF), Timour was extremely well-disciplined, respectful, and mature.

Timour and I matured and transitioned from adolescence to adulthood together. We went through very challenging experiences, including immigrating to the United States as refugees while raising two children, but through it all Timour managed to stay true to himself. I watched him grow from a respectable young man into an incredible father right before my eyes despite having no money, no support system, and no knowledge of the English language when we first came to the US. Together, we built a beautiful family, successful careers, and an extraordinary support system of friends in a completely new and unfamiliar country. Without Timour's hard work, determination, altruism, and commitment to his family, none of this would have been possible.

Timour and I separated because of personal differences; however, throughout our entire marriage and divorce, his core personality never changed. He was and continues to be loyal to his friends and family, willing to go out of his way to help someone in need. I am sorry to say that, unfortunately, our separation has taken a heavy emotional toll on Timour. Although he puts on a strong façade for our children's sake and continues to be an amazing father to our son and daughter as well as a loyal friend to his companions, he has fallen into a depressive state since our separation, which may have contributed to his being involved in this tragic situation. Although I cannot defend his actions, they may have been an act of desperation or even a cry for help, perhaps.

I hope that this information gives some clarity about Timour's true character and warrants some leniency in his sentence. He is an extremely down-to-earth, genuine, respectful man who never wishes to harm anyone, and his children need him now more than ever in their teenage years to guide them in their transition to adulthood. If you have any questions, please feel free to reach out.

Sincerely,

A handwritten signature in black ink, appearing to be 'N' followed by a stylized flourish.

Natalia Zazarashvili

**EXHIBIT B**

Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

March 12, 2023

To: The Honorable Judge Victor Marrero

Dear Judge Marrero

I had known Timour Abramov since 1996, when we first met in the Israeli Army and became best friends. He helped me a lot when I came to this country with housing and work. He will never say "no" when any help is needed and is always ready to give a hand.

Timour desires a lenient sentence because he is honest, very kind, hardworking, and a person I can rely on when it needs it. He loves his kids very much and takes good care of them.

Sincerely

Denis Dvorzin

A handwritten signature in black ink, appearing to read 'Dvorzin', with a stylized, flowing script.

EXHIBIT C



Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

Dear Judge Marrero:

My name is Boris Cherny and I know Timour Abramov for more than 15 years. Our children went to Judo Club together for more than 10 years, over which become good friends. With our children we had to go to practices four-five times a week and on the monthly basis we had to go to the overnight competitions. Timour and I spend over 10 hours a week together where we had conversations about children, judo, and life in general. We had to travel with our children all over the country and abroad and in those travels we grew close. Our families got close too, so we spent weekends together and went to trips and different events. Timour had presented himself as trustworthy, organized, and honest individual. Since judo competitions were very frequent, we had to alternate in our travels to save on vacation days, so sometimes I had to go with children, sometimes Timour had taken his turn. Without any hesitation we trusted Timour with safety of our children.

Timour is a person that you can count on to come to the rescue when you need help. When my wife was in the hospital for two weeks with ankle fracture and I had to spend a lot of time in the hospital, Timour was helping with children. He was picking them up from school and was driving them to practices. When my brother died from cancer he was next to me helping me cope with my grief. Thus, Timour is the person I count on in the difficult situations.

In conclusion, Timour is a good, trustworthy, and reliable individual and whatever happened in his life is an unfortunate mistake.

March 15, 2023

Best Regards

A handwritten signature in black ink, appearing to be 'Boris Cherny', written in a cursive style.

Boris Cherny

**EXHIBIT D**

Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, NY. 10008

Dear Judge Marrero:

My name is Dmitriy Zaltsman, and Timour Abramov has been a good friend for over ten years. We met at a judo practice where our sons practiced at the same judo hall for ten years, and Timour was always there for his son during practices and tournaments. Based on how devoted he was as a father, and a friend, Timour was loved by everyone he was in contact with at the judo hall. He was always there supporting, encouraging, and uplifting his son through wins, losses, competitive competitions, and rigorous practices. However, his kindness did not end with his son. His kindness and support were felt by every student and parent, my son included.

There is one specific instance that I feel truly highlights Timour's character and qualities. Three years ago, I was in a car accident that took place at approximately 3 am. My car was totaled, and I was in pain. While waiting for the cops and the ambulance, I called Timour. He instantly jumped out of his bed and arrived before the cops and ambulance did. He helped me communicate with the cops and EMTs, and when it was time for me to go to the hospital, he insisted on coming with me even though he had to be at work at 8 am. At the hospital, Timour did everything he could: from communicating with the doctors to simply taking my mind off the pain. We ended up in the hospital until 7 am, from which he went straight to work.

That night highlights exactly what kind of person Timour is. He is a genuine, thoughtful, and loving person. He will sacrifice anything, go above and beyond for the people he cares about, especially for his son and daughter who look towards him for love, support, and guidance.

If you have any questions, please feel free to contact me at 917-346-7176.

Sincerely,

A handwritten signature in black ink that reads "Dmitriy Zaltsman". The script is cursive and fluid, with the first name and last name clearly distinguishable.

Dmitriy Zaltsman

**EXHIBIT E**



Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007

3/17/23

Dear Judge Marrero:

I am pleased to write this letter of recommendation for Timour Abramov. He has been a close friend of my husband Vladimir and that's how we've met with Timour. I have known Timour as a friend for 23 years, and I have found him to be a reliable and conscientious person. At all times, since I met him, he has shown to have a generous, kind and devoted character towards others. I remember the time when we first came to USA as new immigrants. Timour lived in the United States for couple of years already with his family and provided us with all possible support. Timour helped us to find our first apartment and co-signed our first lease which is not very common as I know now. He wasn't afraid to take a risk and to help us with accommodation. He invited my family of 3 for dinner almost every day to support our first steps. He is a person with a lot of integrity and really makes a great effort to make sure that he acts correctly at all times.

All that I know is that Timour did all his best to help his family stay happy and healthy. He has amazing relations with his both kids. They trust Timour with everything, respect him, and support him with their love and care.

I am grateful to know Timour all these years, and he is always welcomed in my house. We are good friends and communicate often. I have known about his situation from him and felt very sorry because I believe that Timour is a person with a fine character, a responsible son and father, and a reliable member of the community. As a result, his offense is very unexpected for me.

I hope that my letter will help the court make the right decision and allow it to be attached to this custody case. Timour Abramov is an amazing person, a worthy member of our community, and a caring parent.

Sincerely,  
Julia Manikas  
Tel: (646)388-3366



**EXHIBIT F**

Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007

3/15/23

Dear Judge Marrero:

My name is Vladimir Manikas. I have known Timour Abramov as a good and loyal friend for almost 30 years. I know his parents very well as honest and honourable people. Timour was my neighbour for some time. Our families often spend time together. I consider Timour as someone I hold in high confidence.

The news of this case caught me by surprise since it is completely out of the spirit of my friend Timour.

I understand the seriousness of this matter; however, I hope that some leniency will be shown.

Timour is a person of exceptional kindness who attracts with unselfishness and honesty. His care and attention concern everyone in his environment. Children feel this especially keenly, so my family and I are always happy to spend time with him. We have known Timour for many years and during this time, I have had the opportunity to observe the growing up of his children and their relationship with Timour. I can say that this is one of the most caring and supportive parents I know. Timour is willing to push back all the personal plans to attend his daughter Michelle's concert or performance or take his son Daniel to a competition in another town.

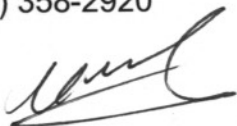
I used to work with Timour many years ago back in Israel where we both used to live and first met and I can state honestly that everyone on our team considered Timour as a trustful and responsible person and treated him with love and respect.

I also heard a lot of good characteristics from his Israeli army friends where Timour served. His colleagues said that they could always rely on him and feel safe next to him which is very important.

In short, I would recommend Timour as a trustworthy person who can be relied upon when life gets difficult, and he will prove to be a valued colleague and friend to those fortunate to spend time with him.

I hope that the court will be able to take my letter into account and attach it to the case. Even in spite of this offense, I continue to consider Timour a worthy member of the local community and an example for many.

Sincerely,  
Vladimir Manikas  
Tel: (646) 358-2920



**EXHIBIT G**



Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007

Dear Judge Marrero:

My name is Michelle Abramov and my relationship with Timour is that he is my father. I am aware that Timour is guilty of criminal charges. I speak to him every day, and see him almost every day. He is a great father, always making sure my homework is completed. Making sure I've eaten, always making sure I am safe. Timour's love for me is one in a billion. Timour is a great protector, I feel safe and secure around him. Timour has blessed me with me being able to have a wonderful father, educator, and supporter. I have a roof over my head, loving parents, a great bedroom, clothes, and his love for me. I remember when I told him I didn't feel like dancing anymore it just wasn't for me and he supported me throughout the whole journey helping me find my passion. Everyday he would text me and send me messages on new sports. I decided to join boxing, when I first went I enjoyed it but didn't have confidence to continue going. He would help me practice and gave me tips on how to become better every day. I look a lot like Timour, his eyes, his brown hair, and his determination. I've always felt as if he truly understands me better than anyone else in the world. When my older brother, Daniel Abramov, was born Timour didn't want to put us at risk going to the army in Israel. He flew to America with my mother, he left his family and life behind him to provide my brother and I with a better education and opportunity and for that I will be forever grateful. When I pray to God, I don't ask him for anything; instead, I thank him for everything- for blessing me. Lastly, Timour and I were on vacation together and we saw a homeless man sitting at the bus station. I felt so bad. We were not in a location with many stores around us, so we walked back to the car and went on a drive to find a grocery store. Timour bought water and snacks, parked the car, and went to give the homeless man the food. The happiness this man felt. He told us we were heaven sent, and that is a true example of what a great father is who teaches you how to become a better person everyday.

Thank you and sincerely,  
Michelle Abramov

Michelle Abramov



EXHIBIT H

Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007

March 12, 2023

Dear Judge Marrero:

My name is Daniel Abramov, and I am Timour Abramov's son. I am writing this letter in support of Timour because of his devotion as a father, and because I am able to provide a testimony of his character.

Despite the insurmountable challenge of being separated from one's family, I have never felt disconnected from my culture as he taught me about all that made me who I am. He had spent time in the Israeli army, the time during which he met my mother, where he was disciplined in establishing a future for himself. As my parents had grown together and immigrated once again to America in search of opportunities for their future family, they faced unforeseen challenges together and did their best to give me the best life possible.

Timour established himself in a foreign country while raising my sister and I, all the while he worked tirelessly to ensure we would have a good life. He had no knowledge of the English language- unable to even help me with my homework despite his best efforts. However, in spite of all the challenges that my father faced, he gave me the best childhood one could ask for. Never did he let us feel inadequate or as if we could not have the same experiences as other kids in our class. He encouraged me to succeed in all that I have pursued. He was the one who took me to judo practices every night for over 14 years, and traveled with me across the country so I could compete and stand atop podiums. His determination reflected on my character and allowed me to succeed in education, sports, and all other spheres of my life. His constant drive allowed me to reflect on what it would take to succeed in life— helping me to win national championships and thrive at Stuyvesant High School as an honors student.

Now even separated from him both in regard to his relationship with my mom and the distance to my college campus, he has continued to be the father I grew up with and remained devoted to me. We speak frequently, typically at least once a day. In addition, despite all his responsibilities at home, he makes time to visit me at school. I knew that his relationship with my mom had fractured as a result of the stresses that came with growing up together. They had grown into different people but were responsible in their decision to separate, knowing the emotional toll it would take. At the beginning of this process, I distanced myself from my family, but my dad never let me become withdrawn and supported me. He has not allowed the new dynamic to impact his relationship with me, supporting me equally with as much passion as he always has.

I hope this letter demonstrates how Timour has played a role in my life, and that despite any mistakes he has made his true character is one of an honest, dedicated man. He has guided me for 19 years as I have grown into adulthood. If any further questions arise, please feel free to contact me.

Sincerely,  
Daniel Abramov

A handwritten signature in cursive script that reads "Daniel Abramov". The ink is dark and the signature is fluid, with the first and last names being more prominent than the middle name.

EXHIBIT I

Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, NY. 10007

March 10, 2023

To: The honorable Judge Victor Marrero

I have known Timour Abramov as a good friend for over 20 years. I was both troubled and surprised to hear about his recent case as he has always been a law-abiding solid person. It is for this reason that I am happy to write a letter for Timour regarding this matter. I understand the seriousness of this matter, however, hope the court will show some leniency.

Timour has always been an upright character in the community as well as a wonderful father to his two children Daniel and Michelle.

I can tell you without a doubt that Timour is of good moral character that operates with moral integrity. He never speaks ill of anyone and you will never hear anyone speak poorly of him. Timour is hard working and dedicated.

Sincerely,

Zinoviy Sheynfeld

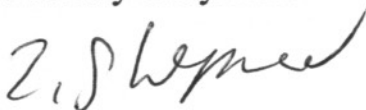
A handwritten signature in cursive script, appearing to read 'Z. Sheynfeld', written in dark ink.



EXHIBIT J

Hon. Victor Marrero  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

March 12, 2023

To: The Honorable Judge Victor Marrero

I have known Timour Abramov as a good family friend for 20 years. He is a very and always ready-to-help friend, a loving and taking good care parent for his kids.

Timour desires a lenient sentence because he is a very responsible, honest, and hardworking person who always cares for his two teenage kids, who need their father to be with them.

Sincerely

Zina Khurina

A handwritten signature in black ink, appearing to read 'Z. Khurina', with a long horizontal flourish extending to the right.